

**ASSEMBLY BILL**

**No. 1305**

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**Introduced by Assembly Member Gray**

February 22, 2013

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An act to amend Section 8546.3 of the Government Code, relating to the California State Auditor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1305, as introduced, Gray. The California State Auditor: duties.

Existing law requires the California State Auditor to examine and report annually upon the financial statements prepared by the executive branch of the state, as specified.

This bill would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 8546.3 of the Government Code is  
2     amended to read:  
3     8546.3. The California State Auditor shall examine and report  
4     annually upon the financial statements ~~otherwise~~ prepared by the  
5     executive branch of the state so that the Legislature and the public  
6     will be informed of the adequacy of those financial statements in  
7     compliance with generally accepted accounting principles. In  
8     making that examination, the California State Auditor may make  
9     the audit examination of accounts and records, accounting  
10    procedures, and internal auditing performance that he or she

- 1 determines to be necessary to disclose all material facts necessary
- 2 to proper reporting ~~in accordance with~~ *under* the federal Single
- 3 Audit Act of 1984 (31 U.S.C. Sec. 7501 et seq.) and the purposes
- 4 set forth in Section 8521.5.